

Sandra Williams
General delivery
c/o 7918 Fall Creek Road #202
Dublin, California
Zip code exempt
DMM 122.32

FILED
MAR 17 AM 11:55
CLERK OF DISTRICT COURT
NORTHERN DISTRICT OF CALIFORNIA

**UNITED STATES DISTRICT COURT
NORTHERN DISTRICT OF CALIFORNIA
SAN FRANCISCO DIVISION**

UNITED STATES OF AMERICA) **CASE NO: C-07-05226-SI**
AND JAY COCHRAN) In Admiralty
Petitioners)

v.)

SANDRA WILLIAMS)
Respondent)

SANDRA WILLIAMS)
3rd Party Petitioner)

v.)

SCOTT N. SCHOOLS AND DAVID)
L. DENIER)
3rd Party Respondents)

Sandra Williams, 3rd Party Interest Intervenor)

**NOTICE OF ANSWER AND ACCEPTANCE AND NOTICE OF ACCEPTANCE
NOTICE OF APPOINTMENT OF FIDUCIARY DEBTORS
NOTICE OF EQUITY INTEREST RECOVERY TO PRINCIPAL AND SURETY
NOTICE OF AFFIRMATIVE DEFENSES
NOTICE OF ACCEPTANCE OF THE OATHS OF OFFICE OF THE JUDGES AND US ATTORNEYS
NOTICE OF BOND**

California state)
) it is true
Alameda county)

I, Sandra Williams, Affiant, do state that I am over the age of twenty-one years, competent with first hand knowledge, do state for the record the following by specific negative averment:

1. Affiant denies that neither Scott N. Schools (SCSBN 9990), nor David L. Denier (CSBN 95024) are the attorneys of record for Petitioners, UNITED STATES OF

AMERICA AND JAY COCHRAN, and Affiant believes that not any such evidence exists.

2. As to Petitioners's allegation #1, denied answers Affiant.

3. There is not any evidence that Petitioners, a corporate fiction operating in limited liability insurance wagering scheme, can initiate that a Man or Woman can be served by any established rules of service, and Affiant believes that not any such evidence exists.

4. As to Petitioners's allegation #2, denied answers Affiant.

5. There is not any evidence that Respondent, a corporate fiction operating in limited liability insurance wagering scheme, is or can be served by any established rules of service, and Affiant believes that not any such evidence exists.

6. As to Petitioners's allegation #3, denied answers Affiant.

7. There is not any evidence that Petitioners are not in receipt of a tax return for the year in question, and Affiant believes that not any such evidence exists.

8. As to Petitioners's allegation #4, denied answers Affiant.

9. As to Petitioners's allegation #5, denied answers Affiant.

10. As to Petitioners's allegation #6, denied answers Affiant.

11. As to Petitioners's allegation #7, denied answers Affiant.

12. As to Petitioners's allegation #8, denied answers Affiant.

13. As to Petitioners's allegation #9, accepted answers Affiant.

14. As to Petitioners's allegation #10, denied answers Affiant.

15. As to Petitioners's allegation #11, denied answers Affiant.

16. As to Petitioners's allegation #12, accepted answers Affiant.

17. As to Petitioners's allegation #13, accepted answers Affiant.

18. As to "WHEREFORE, Petitioners prays for ...", denied answers Affiant.

19. There is not any evidence that Petitioners are entitled to pray in this court, and Affiant believes that not any such evidence exists.

20. There is not any evidence that "Sandra Williams" is Respondent in any matter before the court, and Affiant believes that not any such evidence exists.

21. There is not any evidence that Petitioners even have an attorney of record, and Affiant believes that not any such evidence exists.

22. There is not any evidence that neither Scott N. Schools (SCSBN 9990), nor David L. Denier (CSBN 95024), has power of attorney for Petitioners, neither is there any evidence that Scott N. Schools (SCSBN 9990) nor David L. Denier, (CSBN 95024) has a valid Notice of Appearance in this instant matter, and Affiant believes that not any such evidence exists.

23. There is not any evidence that Scott N. Schools (SCSBN 9990) and David L. Denier (CSBN 95024), are not the appointed fiduciaries for SANDRA WILLIAMS, and Affiant believes that not any such evidence exists.

24. There is not any evidence that the Demand Letter from David L. Denier (CSBN 95024), was not accepted for value and returned for settlement and closure, and Affiant believes that not any such evidence exists.

25. There is not any evidence that David L. Denier (CSBN 95024), was not authorized to use the private exemption of Sandra Williams, 3rd Party Interest Intevenor, to settle and close the matter, and Affiant believes that not any such evidence exists.

26. There is not any evidence that David L. Denier (CSBN 95024), did not fail to perform the fiduciary duty, and Affiant believes that not any such evidence exists.

27. There is not any evidence that Sandra Williams, 3rd party Interest Intevenor, is not entitled to the forfeiture of the public hazard bonds of Scott N. Schools (SCSBN

9990) and David L. Denier (CSBN 95024), and Affiant believes that not any such evidence exists.

NOTICE OF ACCEPTANCE

For and on the Record, Affiant states expressly that Case No. C-07-05226-SI is Accepted for Value by Sandra Williams, 3rd Party Interest Intervenor, and returned for closure and settlement.

Demand is made, release the Order of the Court to the Respondent, SANDRA WILLIAMS immediately.

NOTICE OF APPOINTMENT OF FIDUCIARY DEBTORS

I, **Sandra Williams, "Third Party Interest Intervenor,"** having terminated the previous fiduciary to the corporate entity (ens legis), a documented vessel under United States registry, otherwise described as SANDRA WILLIAMS, or any alphabetical or numerical variation thereof, a.k.a. (Debtor), nunc pro tunc the fourth month, fifth day, nineteen hundred seventy and two C.E., said entity having as its trustee the Secretary of Transportation of the United States pursuant to and in accordance with [Title 46 App. U.S.C. § 1247] and there being no living sentient being responsible to accept service of process or other documents, and cannot appear in a court of the United States or act as a duly appointed transfer agent, and cannot achieve parity with real people. Therefore I, **Sandra Williams, "Third Party Interest Intervenor,"** hereby nominate and do appoint **Scott N. Schools (SCSBN 9990) a/k/a SCOTT N. SCHOOLS, an Attorney and David L. Denier (CSBN 95024) a/k/a DAVID L. DENIER, an Attorney** as being qualified to fulfill the position of "**Fiduciary Debtor**" for the corporate entity described above in all-capital-letter-assemblages, the same to be effective immediately as of the date set forth below, and shall continue until further notice or reappointment, substitution or cancellation, within the venue as ordained and established by the **People of the Territory of California**, through their original Organic Constitution of **California state**.

Whereas, said fiduciary debtors's responsibilities are to exercise scrupulous good faith and candor towards, and for the benefit and on behalf of **Sandra Williams, "Third Party Interest Intervenor,"** the exclusive and limited purpose of accepting and receiving all liabilities, accepting and receiving all service of process and other documents, instruments, bonds or other important papers, to appear and discharge, settle and close all matters material to above referred (Debtor) in all-capital-letter-assemblages, the same shall be by order of **Sandra Williams, "Third Party Interest Intervenor"** or other delegated or appointee of **Sandra Williams, "Third Party Interest Intervenor,"** including assignments for or on behalf of the principal (Debtor), **SANDRA WILLIAMS**, including any alphabetical or numerical variation thereof as described above, and to do all other acts requisite to faithfully execute said appointment, fully, faithfully, specially under this appointment.

Fiduciary Debtors, Scott N. Schools (SCSBN 9990) a/k/a SCOTT N. SCHOOLS, an Attorney, and David L. Denier (CSBN 95024) a/k/a DAVID L. DENIER, an Attorney, are hereby authorized to use the private exemption of **Sandra Williams**, i.e. SANDRA WILLIAMS, 425133815, for the adjustment and set-off of this instant matter, Case No.: C-07-05226-SI, which is Accepted For Value, and Returned for Settlement. Fiduciary Debtors are to issue the appropriate IRS 1099 forms and to be in compliance with all revenue

requirements in this matter timely. Sandra Williams reserves the right to audit all records and activities of Fiduciary Debtor to maintain good faith.

I, **Sandra Williams, "Third Party Interest Intervenor"** asseverate that the facts enumerated herein are set forth in good faith with clean hands and that the same are true, correct, complete and not misleading, so certified without United States.

NOTICE OF EQUITY INTEREST RECOVERY TO PRINCIPAL AND SURETY

For and on the Record, the Court takes judicial notice that Sandra Williams is the principal and surety in this instant matter.

The **principal** is entitled to **equity interest recovery** under public policy.

Demand is made to the court to return of all interest accrued to principal in Case No. C-07-05226-SI, and to close said case immediately.

NOTICE OF AFFIRMATIVE DEFENSES

Notice is given of the reservation of right to make affirmative defenses to the complaint of Petitioners in the event that Petitioners can successfully answer and rebut the above affidavit.

COMMERCIAL NOTICE OF LIABILITY OF 3RD PARTY RESPONDENT

COMES NOW Sandra Williams, a Real Party in Interest, who is neutral in the public, who is unschooled in law, and making a special appearance before this court under the supplemental rules of Admiralty, Rule E(8), a restricted appearance, without granting jurisdiction, and notices the court of enunciation of principles as stated in *Haines v. Kerner*, 404 U.S. 519, wherein the court has directed that those who are unschooled in law making pleadings and/or complaints shall have the court look to the substance of the pleadings rather than the form, and hereby makes the following pleadings/notices in the above referenced matter without waiver of any other defenses.

NOTICE: The alleged (Scott N. Schools (SCSBN 9990) and David L. Denier (CSBN 95024), attorneys, for having failed to put in a notice of appearance nor to put any power of attorney into the appropriate court) Attorneys for Petitioners having failed of protocol have failed to state a claim upon which relief can be granted. In international law and according to the law of the land, agents of a foreign principal are required to file any pretended claim in the appropriate district court prior to exercising rights to that claim. The district courts have "exclusive original cognizance" of all inland seizures and this includes vessels in rem (Rule C(3)) such as trust organizations and legal names "...the United States, ... within their respective districts, as well as upon the high seas; (a) saving to suitors, in all cases, the right of a common law remedy, where the common law is competent to give it; and shall also have exclusive original cognizance of all seizures on land,..." The First Judiciary Act; September 24, 1789; Chapter 20, page 77. The Constitution of the United States of America, Revised and Annotated - Analysis and Interpretation - 1982; Article III, §2, Cl. 1 Diversity of Citizenship, U.S. Government Printing Office document 99-16, p. 741. This fact of protocol - filing a claim in district court according to international law - is beyond dispute and extends into antiquity: "Meanwhile those who seized wreck ashore without a grant from the Crown

did so at their peril." Select Pleas in the Court of Admiralty, Volume II, A.D. 1547-1602; Introduction - Prohibitions, Note as to the early Law of Wreck, Selden Society, p. xl, 1897.

1. Having been nominated and appointed as Fiduciary in this matter, Scott N. Schools (SCSBN 9990) and David L. Denier (CSBN 95024), a/k/a SCOTT N. SCHOOLS AND DAVID L. DENIER, Attorneys for Petitioners, have a duty as DEBTOR in this matter and as TRUSTEE to settle the account and close this instant case in a timely manner.
2. This alleged claim, having been Accepted for Value and Returned for Settlement (see attached Attachment A) to the attorneys for Petitioners is now the liability of the 3rd Party Respondent, Scott N. Schools (SCSBN 9990) and David L. Denier (CSBN 95024).
3. Attorneys for Petitioners are blatantly acting in **bad faith**, seeking a remedy without first charging a claim, acting *ultra vires*, and trying to use legal process for unlawful ends.
4. Affiant notices that Attorneys for Petitioners are foreign to this jurisdiction, representing a foreign entity, and have not followed protocol for seeking a remedy in the public.
5. Affiant notices that Attorneys for Petitioners are guilty of obstruction of national bankruptcy, as SANDRA WILLIAMS is a UNITED STATES vessel, and that the UNITED STATES is the holder of the principal obligation in this matter, and not Sandra Williams, a living, breathing, sentient being. This fiction court, nor the attorneys for the fiction Petitioners, nor the Respondent, can reach parity with the living, breathing, sentient being. **Equality under the law is paramount. THERE IS NO EVIDENCE THAT Sandra Williams IS THE SURETY FOR SANDRA WILLIAMS, and Affiant believes that none exists.**

NOTICE TO THE COURT

This court on its own motion ought to dismiss with prejudice this case for failure to state a claim by the protocols of admiralty jurisdiction, and **for failure by Attorneys for Petitioners to exhaust administrative remedies before bringing this matter into this "tax supported" court, causing fraud upon the tax payers of this state.**

RELIEF SOUGHT

1. Sandra Williams, a Real Party in Interest in this matter and an injured third party intervenor, is of this date injured in this instant matter. Sandra Williams is entitled to the forfeiture of the public hazard bonds of Scott N. Schools (SCSBN 9990) and David L. Denier (CSBN 95024), by tort claim in the amount of **Thirty-seven thousand five hundred DOLS and zero CTS (\$37,500.00)** in functional currency of the United States plus three (3) times punitive which is **One hundred twelve thousand five hundred DOLS and zero CTS (\$112,500.00)**, being in total **One hundred and fifty thousand DOLS zero CTS (\$150,000.00)**.
2. Sandra Williams requests the court to award any other equitable relief deemed justified in this instant matter, and to close this case.
3. Release the Order of the Court to SANDRA WILLIAMS.
4. Recovery of equity interest to the principal and surety, Sandra Williams.
5. Waiver of all fees, fines, and the like to Sandra Williams, 3rd Party Interest Intervenor, a woman (not an attorney).
6. Closure and settlement of this case, and return to *status quo ante nunc pro tunc*.

Acceptance of the Oaths of Office of the Judges and U.S. Attorney(s)

I, Sandra Williams, accept the oaths of office of all Judges, Clerks and County Attorneys/US Attorneys in this matter, the same creating an Indemnity Bond to guarantee that these actors do not harm the public.

NOTICE OF BOND

Letter of Stipulation and Undertaking: For and on the record, I am not in receipt of any bond of record to initiate the matter or answer the matter regarding Case No(s) C-07-05226-SI and associated matters. Therefore, I, the woman, Sandra Williams, the 3rd Party Interest Intervener, state the following:

The Creditor, Sandra Williams, desiring to maintain the Honorable and Lawful standing of associated commercial transactions herein declares, binds, holds and obliges, under bond, through this Private Indemnity Bond, that all obligations of debt, including but not limited to, Payment, Satisfaction, and Discharge of all Debts, Charges, Fees, Interest, Bills, Taxes, Letters of Credit, Bank Drafts, and related obligations of Contract(s), and/or Performance(s), implied, stated, or documented, whether by commercial Instrument(s), Negotiable Instrument(s), wherein this Private Indemnity Bond, is referenced, by Name and/or Number, as the method of Payment, discharge, or Satisfaction whether by Commitment, Guarantee, Statement or Warranty, and wherein such Instrument(s) are duly authorized by this Creditor through Signature and/or Seal or contract, implied, or stated, such Instrument(s) / Obligation(s), whether such Instrument or Obligation is on behalf of UNITED STATES OF AMERICA AND JAY COCHRAN, shall be ledgered against this Private Indemnity Bond by MS. Anna Escobedo Cabral, the Treasurer, THE UNITED STATES DEPARTMENT OF THE TREASURY, held in the possession of Henry M. Paulson, Jr. Secretary, and/or successor via **RB 061 128 181 US**, upon presentment and shall be duly, Lawfully, and Fully paid, Satisfied, and Discharged, Dollar for Dollar, by/on, through this Creditor's Private CUSIP **000425133815 and Prepaid Priority Exemption Account – B42343431**, as authorized by the Creditor's Signature and Seal upon this Private Indemnity Bond, for any amount or cumulative amount(s) up to and including **One Hundred Thousand DOLS and zero CTS (\$100,000.00) USD**.

MS. Anna Escobedo Cabral, the Treasurer, THE UNITED STATES DEPARTMENT OF THE TREASURY shall have Three (3) days from the date of receipt of this Private Indemnity Bond, as witnessed by the date of receipt affixed to the USPS domestic Return Receipt, to dishonor this Private Indemnity Bond, by returning this Private Indemnity Bond to the Creditor, Sandra Williams, at the stipulated postal location by any conveyance deemed lawful. Failure to return this Private Indemnity Bond, as stated, shall constitute Acceptance and Honoring of this Private Indemnity Bond and the associated transaction(s) in accordance with the Law, by MS. Anna Escobedo Cabral, the Treasurer, THE UNITED STATES DEPARTMENT OF THE TREASURY under the terms of this Private Indemnity Bond and the Order of the Bond.

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VERIFICATION

I, Sandra Williams, on my own unlimited commercial liability, do say that I have read the above and do know the contents to be true, correct, and complete, and not misleading, the truth, the whole truth and nothing but the truth.


March 14, 2008
date


Sandra Williams, 3rd Party Interest Intervenor

JURAT

California state
Alameda county

I, KAVITA DHIR, a notary public residing in Alameda county, California state, do say that on the 14th day of March month, 2008, that **Sandra Williams**, a woman appearing in her true character, proved to me on the basis of satisfactory evidence to be the person(s) who appeared before me did **subscribe and swear** under her full commercial liability, and did affix her autograph upon the above affidavit.


NOTARY

3/14/08
date

(SEAL)



PROOF OF MAILING AND CONTENTS MAILED

I, Sandra Williams, over the age of twenty-one years, competent with first hand knowledge do say that on the 14 day of March, 2008, that I did cause to be mailed the above NOTICE OF ANSWER AND ACCEPTANCE AND NOTICE OF ACCEPTANCE, NOTICE OF APPOINTMENT FIDUCIARY DEBTORS, NOTICE OF EQUITY INTEREST RECOVERY TO PRINCIPAL AND SURETY, NOTICE OF AFFIRMATIVE DEFENSES, ACCEPTANCE OF OATHS OF OFFICE, NOTICE OF BOND to the following party via the USPS regular first class mail postage prepaid:

Scott N. Schools, et al.
David L. Denier, et al.
9th Floor Federal Building
450 Golden Gate Avenue, Box 36055
San Francisco, CA 94102
Telephone: (415) 436-6888
Fax: (415) 436-6748

IN THE UNITED STATES DISTRICT COURT FOR THE
NORTHERN DISTRICT OF CALIFORNIA
SAN FRANCISCO DIVISION

UNITED STATES OF AMERICA and
JAY COCHRAN, Revenue Agent,

Petitioners,

v.

Sandra Williams,

Respondent.

No. C-07-05226-SI

SECOND AMENDED ORDER TO
SHOW CAUSE FOR ENFORCEMENT
OF INTERNAL REVENUE SERVICE
SUMMONS

Goods, use having been shown by the petitioner upon its petition filed in the above-
captioned proceeding on February 12, 2008, it is hereby:

ORDERED that respondent Sandra Williams appear before this Court on the 11th
day of April, 2008, at 9:00 a.m., in Courtroom No. 10, 19th Floor, United

States District Court, 450 Golden Gate Avenue, San Francisco, California, and then and there
show cause, if any, why respondent should not be compelled to appear and provide documents
and testimony as required by the summons heretofore served upon respondent as alleged and set
forth in particular in said petition; and it is further

ORDERED that a copy of this Second Amended Order to Show Cause, together with a
copy of the aforesaid petition, be served upon respondent in accordance with Rule 4 of the
Federal Rules of Civil Procedure at least thirty-five (35) days before the return date of this
Second Amended Order above specified; and it is further

Attachment A - 19 pages

1 **ORDERED** that within twenty-one (21) days before the return date of this Amended
2 Order, respondent may file and serve a written response to the petition, supported by appropriate
3 affidavit(s) or declaration(s) in conformance with 28 U.S.C. § 1746, as well as any motion
4 respondent desires to make, that the petitioner may file and serve a written reply to such
5 response, if any, within fourteen (14) days before the return date of this Second Amended Order;
6 that all motions and issues raised by the pleadings will be considered on the return date of this
7 Second Amended Order, and only those issues raised by motion or brought into controversy by
8 the responsive pleadings and supported by affidavit(s) or declaration(s) will be considered at the
9 return of this Second Amended Order, and any uncontested allegation in the petition will be
10 considered admitted.

11 **ORDERED** this _____ day of _____, 2008, at San Francisco, California.

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**ACCEPTED FOR VALUE
EXEMPT FROM LEVY
RETURNED FOR VALUE WITHOUT DISHONOR
RELEASE THE ORDER OF THE COURT TO ME IMMEDIATELY**

EXEMPTION ID: 425133815

DATE March 10, 2008 **BY:** [Signature]

UNITED STATES DISTRICT JUDGE

The initial case management conference shall be continued to 4/11/08 @ 2 p.

SCOTT N. SCHOOLS (SCSBN 9990)
 United States Attorney
 THOMAS MOORE (ASBN 4305-O78T)
 Assistant United States Attorney
 Chief, Tax Division
 DAVID L. DENIER (CSBN 95024)
 Assistant United States Attorney
 9th Floor Federal Building
 450 Golden Gate Avenue, Box 36055
 San Francisco, CA 94102
 Telephone: (415) 436-6888
 Fax: (415) 436-6748

Attorneys for the United States of America

IN THE UNITED STATES DISTRICT COURT FOR THE
 NORTHERN DISTRICT OF CALIFORNIA
 SAN FRANCISCO DIVISION

UNITED STATES OF AMERICA and
 JAY COCHRAN, Revenue Agent,

Petitioner,

vs.
 SANDY HILLIAMS,
 Respondent.

EXEMPTION ID: 425133815

RETURNED FOR VALUE WITHOUT DISHONOR TO ME IMMEDIATELY

RELEASE THE ORDER OF THE COURT TO ME IMMEDIATELY

EXEMPTION ID: 425133815

By: *[Signature]*
 DATE: *March 10, 2008*

Summons, the UNITED STATES OF AMERICA and its Revenue Agent, JAY
 COCHRAN, allege and petition as follows:

1. This proceeding is brought and this Court has jurisdiction hereof under Sections
 7402(b) and 7604(a) of the Internal Revenue Code (26 U.S.C. §§ 7402 and 7604).

2. Petitioner JAY COCHRAN is and at all times mentioned herein was an
 employee and agent of the Internal Revenue Service of the United States Department of the

Treasury authorized by the Secretary of the Treasury to perform the duties and take the actions

described in Sections 7602 and 7603 of the Internal Revenue Code (26 U.S.C. §§ 7602 and

7603), under Treasury Regulations §§ 301.7602-1 and 301.7603-1 (26 C.F.R. §§ 301.7602-1 and

301.7603-1).

///

3. Petitioner **JAY COCHRAN** is and at all times mentioned herein was attempting in the course of authorized duties to determine certain federal tax liability of **SANDRA WILLIAMS** for the tax year 2003.

4. Petitioner **JAY COCHRAN** is and at all times herein was attempting in the course of authorized duties to have respondent produce for inspection, examination and copying by petitioner certain records possessed by respondent which are relevant and material to attempt to determine and collect the aforementioned federal tax liability of **SANDRA WILLIAMS**, for the period stated in paragraph 3 above.

5. Respondent **SANDRA WILLIAMS**'s personal residence is located at 7918 Fall Creek Road, #202, Dublin, CA 94568, which is within the venue of this Court.

6. Petitioner **JAY COCHRAN** is informed and believes that said respondent is in possession and control of records, paper and other data regarding income and other matters covered by said petitioner's inquiry to which petitioner is not otherwise have access, possession, or control.

On March 18, 2008, in accordance with law, Petitioner **JAY COCHRAN** served a summons on respondent **SANDRA WILLIAMS** in respect to the subject matter described in paragraphs 4 and 5 above, by leaving an attested copy of the summons at the last and usual place of abode of the respondent **SANDRA WILLIAMS**. The requirements of said summons are self-explanatory and a true copy thereof is attached hereto as Exhibit A and is hereby incorporated by reference as a part of this petition.

8. The items sought by the summons described in paragraph 7 above are relevant to and can reasonably be expected to assist in the determination and collection of the above-mentioned federal tax liability of **SANDRA WILLIAMS** for the period stated in paragraph 3 above. It was and now is essential to completion of petitioner's inquiry regarding the determination and collection of the above-mentioned federal tax liability of **SANDRA WILLIAMS** for the period stated in paragraph 3 above that respondent produce the items demanded by said summons.

///

9. The respondent did not appear on July 2, 2007, as requested in the summons.

10. By letter dated July 25, 2007, respondent **SANDRA WILLIAMS** was provided with another opportunity to comply by appearing for an appointment with Petitioner **JAY COCHRAN** on August 2, 2007. See Exhibit B.

11. As of the date of this petition, the respondent has failed to comply with the summons.

12. All administrative steps required by the Internal Revenue Code for issuance of the summons have been taken.

13. There has been no referral to the Department of Justice for criminal prosecution of the matters described in the summons.

WHEREFORE, having stated in full their petition against the respondent, petitioners pray for enforcement of the subject summons as alleged and set forth above, as follows:

A. That the named respondent herein be ordered to appear and show cause before this Court, if any, why she should not be compelled by this Court under 26 U.S.C. § 7604(a) to give such testimony and produce such items as are required in the herein above-described summons.

B. That respondent be ordered by the Court to appear before the petitioner **JAY COCHRAN** or any other designated agent, at a time and place directed by the Court and then and there give such testimony and produce such items as is required by the summons; and

That the Court grant the petitioner **UNITED STATES OF AMERICA** its costs in this proceeding and such other and further relief as may be necessary and proper.

SCOTT N. SCHOOLS
United States Attorney

DAVID L. DENIER
Assistant United States Attorney
Tax Division



Summons

In the matter of Sandra Williams

Internal Revenue Service (Division): Small Business Self-Employed

Industry/Area (name or number): Area 7, Oakland Territory 1, Group 1369

Periods: December 31, 2003

The Commissioner of Internal Revenue

To: Sandra Williams

At: 7918 Fall Creek Road, # 202, Dublin, CA 94568

You are hereby summoned and required to appear before Jay Cochran, Internal Revenue Agent or his designee an officer of the Internal Revenue Service, to give testimony and to bring with you and to produce for examination the following books, records, papers, and other data relating to the tax liability or the collection of the tax liability or for the purpose of inquiring into any offense connected with the administration or enforcement of the internal revenue laws concerning the person identified above for the periods shown.

See Attachment to Summons

**ACCEPTED FOR VALUE
EXEMPT FROM LEVY
RETURNED FOR VALUE WITHOUT DISHONOR
RELEASE THE ORDER OF THE COURT TO ME IMMEDIATELY
EXEMPTION ID: 425133815**

DATE March 10, 2008 BY: [Signature]

Do not write in this space

Business address and telephone number of IRS officer before whom you are to appear:

Internal Revenue Service 185 Lennon Lane, Walnut Creek, CA 94598 Attn: Jay Cochran EG-1369 (925) 974-3752

Place and time for appearance at Internal Revenue Service 185 Lennon Lane, Walnut Creek, CA First Floor



IRS

Department of the Treasury
Internal Revenue Service

www.irs.gov

Form 2039 (Rev. 12-2001)
Catalog Number 21405J

on the 2nd day of July, 2007 at 09:00 o'clock a. m.

Issued under authority of the Internal Revenue Code this 18th ^(year) day of June, 2007 ^(year)

[Signature]
Signature of issuing officer

Internal Revenue Agent ID # 94-06321
Title

[Signature] 6/18/07
Signature of approving officer (if applicable)

Group Manager

Title

Original — to be kept by IRS

EXHIBIT A



Service of Summons, Notice and Recordkeeper Certificates

(Pursuant to section 7603, Internal Revenue Code)

I certify that I served the summons shown on the front of this form on:

Date <u>June 18, 2007</u>	Time <u>@ 14:30</u>
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How
Summons
Was
Served

- ☐ I certify that I handed a copy of the summons, which contained the attestation required by § 7603, to the person to whom it was directed.
- ☒ I certify that I left a copy of the summons, which contained the attestation required by § 7603, at the last and usual place of abode of the person to whom it was directed. I left the copy with the following person (if any): Attached to door of 7918 Fall Creek Road, # 202 Dublin, CA.
- ☐ I certify that I sent a copy of the summons, which contained the attestation required by § 7603, by certified or registered mail to the last known address of the person to whom it was directed, that person being a third-party recordkeeper within the meaning of § 7603(b). I sent the summons to the following address:

Signature

Jay Cochran

Title

Revenue Agent

4. This certificate is made to comply with IRC Section 7609. This certificate does not apply to summons served on any officer or employee of the person to whom liability the summons relates nor to summonses served for collection, to determine the validity of a claim having a number of accounts or for arrangements, or for enforcement. I certify that, within 3 days of serving the summons, I gave notice (Part 2 of Form 2039) to the person named below on the date and in the manner indicated.

Date

**ACCEPTED FOR VALUE
RETURNED FROM LEVY
RELEASE THE ORDER OF THE COURT TO ME IMMEDIATELY
EXEMPTION ID: 425133815
DATE March 2008 BY: Not Applicable**

Time

Name of Noticee:

Address of Noticee (if mailed):

How
Notice
Was
Given

- | | |
|---|---|
| <input type="checkbox"/> I gave notice by certified or registered mail to the last known address of the noticee. | <input type="checkbox"/> I gave notice by handing it to the noticee. |
| <input type="checkbox"/> I left the notice at the last and usual place of abode of the noticee. I left the copy with the following person (if any). | <input type="checkbox"/> In the absence of a last known address of the noticee, I left the notice with the person summoned. |
| | <input checked="" type="checkbox"/> No notice is required. |

Signature

Jay Cochran

Title

Revenue Agent

I certify that the period prescribed for beginning a proceeding to quash this summons has expired and that no such proceeding was instituted or that the noticee consents to the examination.

Signature

Title



DEPARTMENT OF THE TREASURY
INTERNAL REVENUE SERVICE
OFFICE OF CHIEF COUNSEL
SMALL BUSINESS/SELF-EMPLOYED DIVISION COUNSEL
SUITE 470, SA-2801
4330 WATT AVENUE
SACRAMENTO, CA 95821-7012
(916) 974-5700
FAX (916) 974-5732

JUL 25 2007

CC:SB:7:SAC:1:GL-133872-07
AESTaines

Sandra Williams
7918 Fall Creek Road, #202
Dublin, CA 94568

Dear Ms. Williams:

The Small Business/Self-Employed Division (Compliance) of the Internal Revenue Service has notified our office that you did not comply with the provisions of the summons served on you on June 18, 2007. Under the terms of the summons, you were required to appear before Revenue Agent Jay Cochran on July 2, 2007.

In all proceedings, may be brought against you in the United States District Court for not complying with this summons. To avoid such proceedings, you are to appear before Revenue Agent:

**ACCEPTED FOR VALUE
EXEMPT FROM LEVY
RETURNED FOR VALUE WITHOUT DISHONOR
RELEASE THE ORDER OF THE COURT TO ME IMMEDIATELY
EXEMPTION ID: 425133815**
Name: Jay Cochran
Date: August 2, 2007
Time: 8:00 AM
Address: 185 Lennon Lane
Walnut Creek, CA 94598
DATE: *March 19, 2008* BY: *[Signature]*

Any books, records or other documents called for in the summons should be produced at that time. If you have any questions, please contact Revenue Agent Jay Cochran at 925-974-3752.

EXHIBIT *B*

CC:SB:7:SAC:1:GL-133872-07 - 2 -

Please contact Revenue Agent Cochran at 925-974-3752 to confirm the above appointment or, if necessary, to re-schedule it.

Sincerely,

NEAL O. ABREU
Associate Area Counsel
(Small Business/Self-Employed)

By:

Alan E. Staines

ALAN E. STAINES
General Attorney (Sacramento,
Group 1)
(Small Business/Self-Employed)

cc: Jay Cochran
Revenue Agent
Wash. Creek, CA

**ACCEPTED FOR VALUE
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EXEMPTION ID: 425133815**

DATE March 10, 2008

BY: *[Signature]*

VERIFICATION

I, JAY COCHRAN, pursuant to 28 U.S.C. § 1746, declare and state as follows:

I am a duly employed Revenue Agent in the Walnut Creek, California office of the Internal Revenue Service of the United States Treasury Department. I am one of the petitioners making the foregoing petition. I have read and know the entire contents of the foregoing petition, and all statements of fact contained in said petition are true to the best of my own personal knowledge and recollection, and as to those facts stated upon information and belief, I believe them to be true.

I declare under penalty of perjury that the foregoing is true and correct.

Executed on October 10, 2007 at Walnut Creek, California.

**ACCEPTED FOR VALUE
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RELEASE THE ORDER OF THE COURT TO ME IMMEDIATELY
EXEMPTION ID: 425133815**
DATE March 10, 2008 BY: Jay Cochran
JAY COCHRAN

FILED
OCT 12 AM 10:58
CLERK U.S. DISTRICT COURT
NORTHERN DISTRICT OF CALIFORNIA

IN THE UNITED STATES DISTRICT COURT
FOR THE NORTHERN DISTRICT OF CALIFORNIA

Plaintiff(s),

NO. C-

SI

vs.

CASE MANAGEMENT
CONFERENCE ORDER

Defendant(s).

**ACCEPTED FOR VALUE WITHOUT DISHONOR
RETURNED FOR VALUE OF THE COURT TO ME IMMEDIATELY
RELEASE THE ORDER BY
EXEMPTION ID: 425133816**

IT IS HEREBY ORDERED that pursuant to Rule 16(b), Federal Rules of Civil Procedure and Civil R. 16, a Case Management Conference will be held in this case before the Honorable Susan Illston on March 10, 2008 at 2:00 p.m. in Courtroom 18, 19th floor Federal Building.

The parties shall serve copies of this Order at once on all parties to this action and on all parties subsequently joined, in accordance with the provisions of Civil R. 4 and 5. Following service, plaintiff(s) shall file certificate of service with the Clerk of this Court.

DATE Counsel are directed to confer in advance of the Case Management Conference with respect to all of the agenda items listed below. Not less than seven days before the conference, counsel shall file a joint case management statement addressing each agenda item. Failure to file a joint statement shall be accompanied by a signed declaration setting forth the grounds for such failure. Failure to show good cause for such failure may subject the parties to sanctions.

Each party shall be represented at the Case Management Conference by counsel prepared to address all of the matters referred to in this Order, and with authority to enter stipulations and make admissions pursuant to this Order. The parties are encouraged to attend.

Any request to reschedule the above dates should be made in writing, and by stipulation, if possible, not less than ten days before the conference date. Good cause must be shown.

The parties shall file a joint case management conference statement in accordance with the Standing Order for all Judges in the Northern District of California. At the case management conference the parties should be prepared to address and resolve the following: setting the date and the estimated length of the trial; setting the date for discovery cutoff; setting the date to designate experts and other witnesses; and setting the date for the pretrial conference.

CIVIL LAW AND MOTION MATTERS WILL BE HEARD ON FRIDAYS AT 9:00 A.M. COUNSEL SHALL COMPLY WITH CIVIL L.R. 7 WITH RESPECT TO MOTION PROCEDURES.

Discovery disputes: Counsel seeking the Court's intervention in a discovery dispute shall, after full compliance with Civil L.R. 37-1, file and serve a letter brief, 5 pages or less, explaining the dispute and the relief sought. Opposing counsel shall respond by letter brief, 5 pages or less, within one week. The Court will deem the matter submitted unless the Court determines that the issue requires oral argument, in which case a conference will be arranged. For good cause shown, based on legal or factual complexity, discovery disputes may be brought by formal noticed motion heard on a regular law and motion calendar. However, leave of Court to do so must be sought and obtained by ex parte application in accordance with Civil L.R. 7-1(a)(3).

Failure to comply with this Order or the Local Rules of this Court may result in sanctions. See Fed. R. Civ. P. 37, Civil L.R. 1-4.

Standing Order. All parties shall comply with the Standing Order for All Judges of the Northern District of California concerning the contents of the joint case management conference statement and Judge Illston's Standing Order.

**ADMITTED FOR VALUE
EXEMPT FROM LEVY
RETURNED FOR VALUE OF THE COURT TO ME IMMEDIATELY
RELEASE THE ORDER OF THE COURT
EXEMPTION ID: 425198815
DATE 3/20/08 BY: Susan Illston**

**SUSAN ILLSTON
United States District Judge**

STANDING ORDER FOR ALL JUDGES OF THE NORTHERN DISTRICT OF CALIFORNIA

CONTENTS OF JOINT CASE MANAGEMENT STATEMENT

Commencing March 1, 2007, all judges of the Northern District of California will require the identical information in Joint Case Management Statements filed pursuant to Civil Local Rule 16-9. The parties must include the following information in their statement which, except in unusually complex cases, should not exceed ten pages:

1. Jurisdiction and Service: The basis for the court's subject matter jurisdiction over plaintiff's claims and defendant's counterclaims, whether any issues exist regarding personal jurisdiction or venue, whether any parties remain to be served, and, if any parties remain to be served, a proposed deadline for service.
2. Facts: A brief chronology of the facts and a statement of the principal factual issues in dispute.
3. Legal Issues: A brief statement, without extended legal argument, of the disputed points of law, including reference to specific statutes and decisions.
4. Motions: All prior and pending motions, their current status, and any anticipated motions.
5. Amendment of Pleadings: The extent to which plaintiff's claims, or defenses are expected to be added or dismissed and a proposed deadline for amending the pleadings.
6. Evidentiary Reservation: Steps taken to preserve evidence relevant to the issues reasonably anticipated in this action, including interdiction of any document-destruction program and any ongoing erasures of e-mails, voice mails, and electronically-recorded material.
7. Disclosures: Whether there has been full and timely compliance with the initial disclosure requirements of Fed. R. Civ. P. 26 and a description of the disclosures made.
8. Discovery: Discovery taken to date; if any, the scope of anticipated discovery, any proposed limitations or modifications of the discovery rules, and proposed discovery plan pursuant to Fed. R. Civ. P. 26(f).
9. Class Actions: If a class action, a proposal for how and when the class will be certified.
10. Related Cases: Any related cases or proceedings pending before another judge of this court, or before another court or administrative body.
11. Relief: All relief sought through complaint or counterclaim, including the amount of any damages sought and a description of the bases on which damages are calculated. In addition, any party from whom damages are sought must describe the bases on which it contends damages should be calculated if liability is established.

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DATE: 3/17/08 BY: [Signature]**

12. Settlement and ADR: Prospects for settlement, ADR efforts to date, and a specific ADR plan for the case, including compliance with ADR L.R. 3-5 and a description of key discovery or motions necessary to position the parties to negotiate a resolution.
13. Consent to Magistrate Judge For All Purposes: Whether all parties will consent to have a magistrate judge conduct all further proceedings including trial and entry of judgment.
14. Other References: Whether the case is suitable for reference to binding arbitration, a special master, or the Judicial Panel on Multidistrict Litigation.
15. Narrowing of Issues: Issues that can be narrowed by agreement or by motion, suggestions to expedite the presentation of evidence at trial (e.g., through summaries or stipulated facts), and any request to bifurcate issues, claims, or defenses.
16. Expedited Schedule: Whether this is the type of case that can be handled on an expedited basis with streamlined procedures.
17. Scheduling: Proposed dates for designation of experts, discovery cutoff, hearing of dispositive motions, pretrial conference and trial.
18. Trial: Whether the case will be tried to a jury, the court, and the expected length of the trial.
19. Disclosure of Nonparty-Involved Entities or Persons: Whether each party has filed the "Certification of Interest in Entities or Persons" required by Civil Rule 3-26. In addition, each party must restate in the case management statement the content of its certification by identifying any persons, firms, corporations, or other entities (including parent corporations) or other entities known to the party to have either: (i) a financial interest in the subject matter controversy or in a party to the proceeding; or (ii) any other kind of interest that would be substantially affected by the outcome of the proceeding.
20. Such other matters as may facilitate the just, speedy and inexpensive disposition of this matter.
20. Such other matters as may facilitate the just, speedy and inexpensive disposition of this matter.

**ACCEPTED FOR VALUE
EXEMPT FROM PAY
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RELEASE THE ORDER OF THE COURT
EXEMPTION ID: 4251338**

(4/5/07)

JUDGE ILLSTON'S STANDING ORDER**1. Scheduling Days:**

Civil Law and Motion Calendar is conducted on Fridays at 9:00 a.m.

Criminal Law and Motion Calendar is conducted on Fridays at 11:00 a.m.

Civil Case Management Conferences are generally conducted on Fridays at 2:00 p.m. with the order of call determined by the Court.

Pretrial Conferences are generally conducted on Tuesday afternoons at 3:30 p.m.

Counsel need not reserve motion hearing dates, but may call the clerk to obtain the next available law and motion calendar. Motions may be reset as the Court's calendar requires.

All parties are directed to comply with the Civil Local Rules except as identified in this order.

2. Discovery Disputes:

Counsel seeking the court's intervention in a discovery dispute shall, after full compliance with Civil L.R. 37, file and serve a letter brief, 5 pages or less, explaining the dispute and relief sought. Opposing counsel shall respond by letter brief, 5 pages or less, within one week. The Court will decide the matter submitted unless the Court determines that the issue requires full argument in which case a conference will be arranged.

3. Sealed documents (Civil L.R. 7-5):

The Court does not require the filing of Administrative Motions to seal (Civil L.R. 7-11). The Court will accept stipulations (Civ. L.R. 7-12) or an ex-parte application (Civ. L.R. 7-10) proposed orders in lieu of the administrative motion. In the event an agreement and stipulation for leave to file under seal is not possible, an ex-parte application shall be filed instead. Oppositions to ex-parte applications and proposed order must be submitted to the Court immediately.

Counsel must submit the documents intended to be filed under seal in the following manner:

1. The entire original document, contained in an 8 1/2 - inch by 11-inch sealed envelope or other suitable sealed container, with a cover sheet affixed to the envelope or container, setting out the information required by Civil L.R. 3-4(a) and (b) and prominently displaying the notation: "DOCUMENT SUBMITTED UNDER SEAL." The sealable portions of the document must be identified by notations or highlighting within the text,

2. A second copy (chambers copy) completely assembled, including both sealed and unsealed material must be submitted in a single envelope.

Chambers must not be served with any "redacted/public" versions of sealed documents.

4. Courtesy Copies:

All courtesy copies must be three-hole punched at the left margin.

5. Summary Judgment Motions:

Parties are limited to filing one motion for summary judgment. Any party wishing to exceed this limit must request leave of Court.

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EXEMPTION ID: 425133815**
DATE March 10, 2008 BY: [Signature]

C 07 5226

U.S. District Court Northern California

SI

ECF Registration Information Handout

The case you are participating in has been designated for this court's Electronic Case Filing (ECF) Program, pursuant to Civil Local Rule 5-4 and General Order 45. This means that you **must** (check off the boxes ☒ when done):

- ☐ **1) Serve** this ECF Registration Information Handout on **all** parties in the case along with the complaint, or for removals, the removal notice. **DO NOT** serve the efiler application form, just this handout.

Each attorney representing a party must also:

- ☐ **2) Register** to become an efiler by filling out the efiler registration form. Follow **ALL** the instructions on the form carefully. If you are already registered in this district, do not register again. Your registration is for life on all ECF cases in this district.

- ☐ **3) E-mail** (do not file the complaint and, for removals, the removal notice and all attachments in PDF format within ten business days, following the instructions below. You do not need to wait for your registration to be completed to e-mail the court.

Access docket and documents using PACER (Public Access to Court Electronic Records). If your firm already has a PACER account, please use that - it is not necessary to have an individual account. PACER registration is free. If you need to establish or check on an account, visit <http://pacer.psc.uscourts.gov> or call (800) 676-8561.

BY SIGNING AND SUBMITTING TO THE COURT A REQUEST FOR AN ECF USER ID AND PASSWORD, YOU CONSENT TO ENTRY OF YOUR E-MAIL ADDRESS INTO THE COURT'S ELECTRONIC SERVICE REGISTRY FOR ELECTRONIC SERVICE ON YOU OF ALL E-FILED PAPERS, PURSUANT TO RULES 77 and 5(b)(2)(D) (eff. 12/1/01) OF THE FEDERAL RULES OF CIVIL PROCEDURE.

All subsequent papers submitted by attorneys in this case shall be filed electronically. Unrepresented litigants must file and serve in paper form, unless prior leave to file electronically is obtained from the assigned judge.

ECF registration forms, interactive tutorials and complete instructions for e-filing may be found on the ECF website: <http://ecf.cand.uscourts.gov>

Questions

Almost all questions can be answered in our **FAQs** at <http://ecf.cand.uscourts.gov>, please check them first.

You may also email the ECF Help Desk at ECFhelpdesk@cand.uscourts.gov or call the toll-free ECF Help Desk number at: (866) 638-7829.

The ECF Help Desk is staffed Mondays through Fridays from 9:00am to 4:00pm Pacific time, excluding court holidays.

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DATE March 10, 2008 BY: [Signature]

PUBLIC NOTICE

MAGISTRATE JUDGE

U.S. DISTRICT COURT
NORTHERN DISTRICT OF CALIFORNIA

The current term of office of United States Magistrate Judge Nandor J. Vadas is due to expire on June 17, 2008. The United States District Court is required by law to establish a panel of citizens to consider the reappointment of the magistrate judge to a new 4-year term.

The duties of the magistrate judge position include the following:
1) conduct of most preliminary proceedings in criminal cases; 2) trial and disposition of misdemeanor cases; 3) conduct of various pretrial matters and evidentiary proceedings on application from the judges of the district court; 4) trial and disposition of civil cases upon consent of the parties; and 5) conduct of settlement conferences.

Comments from members of the bar and the public are invited as to whether the incumbent magistrate judge should be recommended by the panel for reappointment by the court and should be submitted in writing no later than November 2, 2007 to: Richard W. Wieking, Clerk of the Court, United States District Court, 450 Golden Gate Avenue, Box 36060, San Francisco, CA 94102.

DATE March 9, 2008

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BY: [Signature]